

Tax Bulletin

Tax Bulletin 2-06

Effective Date: July 1, 2006

Re: Imposition of Municipal Energy Sales and Use Tax by the City of Herriman

The 1996 Utah Legislature passed House Bill 461 (Utah Code §10-1-304) allowing a municipality to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The City of Herriman has adopted an ordinance imposing a municipal energy sales and use tax at the rate of 6 percent effective July 1, 2006.

Vendors must collect the 6 percent tax on all taxable transactions occurring in Herriman City on or after July 1, 2006.

The tax will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the July monthly period (for monthly filers) or the July-September quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.

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Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

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